



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MONONA WATER UTILITYPrincipal Office: 5211 SCHLUTER ROAD
MONONA, WI 53716For the Year Ended: DECEMBER 31, 1998**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I NANETTE K. URSINO of
(Person responsible for accounts)

_____, Monona Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/29/1999
(Date)

CITY CLERK / DEPUTY TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MONONA WATER UTILITY**Utility Address:** 5211 SCHLUTER ROAD
MONONA, WI 53716**When was utility organized?** 6/1/1948**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS NANETTE URSINO**Title:** CITY CLERK / DEPUTY TREASURER**Office Address:**5211 SCHLUTER ROAD
MONONA, WI 53716**Telephone:** (608) 222 - 2525**Fax Number:** (608) 222 - 9225**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE & CO., LLP**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP4600 AMERICAN PKWY
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW KRAUSE & CO., LLP**Title:****Office Address:** VIRCHOW KRAUSE & CO., LLP4600 AMERICAN PKWY
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com**Date of most recent audit report:** 3/29/1999**Period covered by most recent audit:** 1/1/98 - 12/31/98

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR ROGER JONES**Title:** SUPERINTENDENT**Office Address:****Telephone:****Fax Number:****E-mail Address:****Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MRS KAREN CULBERTSON

MR RICHARD GREGORY

MR DENNIS KUGLE

MR D BRUCE MCCONNELL

MR ROBERT NELSON

MR DON TAYLOR, CO - CHAIR

MRS KATHY THOMAS, CHAIRMAN

MR DOUG WOOD

MR WALLY ZANKOWSKI

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	962,215	921,256	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	383,072	505,365	2
Depreciation Expense (403)	125,651	116,565	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	156,415	156,888	5
Total Operating Expenses	665,138	778,818	
Net Operating Income	297,077	142,438	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	297,077	142,438	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	62,432	86,200	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	62,432	86,200	
Total Income	359,509	228,638	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	359,509	228,638	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	110,650	113,203	14
Amortization of Debt Discount and Expense (428)	8,430	8,857	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	55,465	61,564	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	174,545	183,624	
Net Income	184,964	45,014	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	860,620	815,606	20
Balance Transferred from Income (433)	184,964	45,014	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,045,584	860,620	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Investment income	62,432	5
Total (Acct. 419):	62,432	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	962,215	0	0	0	962,215	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	962,215	0	0	0	962,215	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	169,857		169,857	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	2,869		2,869	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	172,726	0	172,726	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,569,953	7,013,331	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,182,302	1,067,141	2
Net Utility Plant	6,387,651	5,946,190	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	144,579	135,468	8
Temporary Cash Investments (132)	918,435	1,085,595	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	186,367	173,986	11
Other Accounts Receivable (143)	0	66	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	20,330	36,690	14
Materials and Supplies (150)	12,835	13,077	15
Prepayments (165)	450	0	16
Other Current and Accrued Assets (170)	8,283	8,315	17
Total Current and Accrued Assets	1,291,279	1,453,197	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	63,424	71,853	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	63,424	71,853	
Total Assets and Other Debits	7,742,354	7,471,240	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,771,128	1,771,128	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,045,584	860,620	23
Total Proprietary Capital	2,816,712	2,631,748	
LONG-TERM DEBT			
Bonds (221)	1,975,000	2,000,000	24
Advances from Municipality (223)	1,129,150	1,287,558	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,104,150	3,287,558	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	20,071	32,117	28
Payables to Municipality (233)	337,896	54,261	29
Customer Deposits (235)			30
Taxes Accrued (236)	144,845	144,070	31
Interest Accrued (237)	56,556	59,362	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	559,368	289,810	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,262,124	1,262,124	41
Total Liabilities and Other Credits	7,742,354	7,471,240	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	7,569,953	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	7,569,953	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,182,302	0	0	0	10
Total Accumulated Provision	1,182,302	0	0	0	
Net Utility Plant	6,387,651	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,067,141				1,067,141	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	125,651				125,651	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,295				3,295	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	96				96	10
Other credits (specify):						11
					0	12
Total credits	129,042	0	0	0	129,042	13
Debits during year						14
Book cost of plant retired	13,881				13,881	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	13,881	0	0	0	13,881	19
Balance End of Year	1,182,302	0	0	0	1,182,302	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.79%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	12,835	13,077	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	12,835	13,077	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 Debt	2,099	428	4,349	1
G.O. Debt	1,715	428	7,963	2
MRB Debt	4,616	428	51,112	3
Total			63,424	
Unamortized premium on debt (251)				
NONE	0	0	0	4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,771,128	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>1,771,128</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water Revenue Bonds	08/01/1995	08/01/2015	5.90%	1,975,000	1
Total Bonds (Account 221):				1,975,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Advance from municipality	01/01/1989	01/01/1997	0.00%	1,129,150	1
Total for Account 223				<u>1,129,150</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	144,070	1
Accruals:		
Charged water department expense	157,190	2
Charged electric department expense		3
Charged sewer department expense	1,852	4
Other (explain):		
NONE		5
Total Accruals and other credits	159,042	
Taxes paid during year:		
County, state and local taxes	144,861	6
Social Security taxes	12,189	7
PSC Remainder Assessment	1,217	8
Other (explain):		
NONE		9
Total payments and other debits	158,267	
Balance end of year	144,845	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1995 MRB	46,751	110,650	111,202	46,199	1
Subtotal	46,751	110,650	111,202	46,199	
Advances from Municipality (223)					
General Obligation Debt	12,611	55,465	57,719	10,357	2
Subtotal	12,611	55,465	57,719	10,357	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	59,362	166,115	168,921	56,556	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,262,124	0	0	0	0	1,262,124	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,262,124	0	0	0	0	1,262,124	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	186,367	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	186,367	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
Due from Sewer Utility	20,330	12
Total (Acct. 145):	20,330	
Prepayments (165):		
Prepaid insurance	450	13
Total (Acct. 165):	450	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
1998 Street Projects	332,798	16
Miscellaneous payable to municipality	5,098	17
Total (Acct. 233):	337,896	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	7,291,642	0	0	0	7,291,642	1
Materials and Supplies	12,956	0	0	0	12,956	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,124,721	0	0	0	1,124,721	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,262,124	0	0	0	1,262,124	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,917,753	0	0	0	4,917,753	
Net Operating Income	297,077	0	0	0	297,077	8
Net Operating Income as a percent of						
Average Net Rate Base	6.04%	N/A	N/A	N/A	6.04%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,771,128	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	953,102	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,724,230	
Net Income		
Net Income	184,964	5
Percent Return on Proprietary Capital	6.79%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

1997 amortization of debt discount reclassified to account 428.

Important Changes During the Year (Page F-22)

New water rates went into effect June 1, 1998, PSCW authorization:
3800-WQ-101.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

response received 11/22/99

Item 1: will investigate in audit and adjust in 1999 if necessary

Item 2: changes made to page W-2
ele

October 15, 1999

Ms. Nanette Ursino, City Clerk
Monona Water Utility
5211 Schluter Road
Monona, WI 53716-2598

1998 Analytical Review DWCCA-3800-ELE

Dear Ms. Ursino:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted \$4,923 reported in Account 631, Chemicals, on the Water Operation and Maintenance Expense schedule. We also noted \$2,552 reported in Account 332, Water Treatment Equipment, on the Water Utility Plant in Service schedule. However, no water treatment statistics are reported on the Reservoirs, Standpipes and Water Treatment schedule, page W-14. Please provide this information or an explanation why it is not reported.

2. During our review, we noted 2,561 services reported end of year on the Water Services schedule and 2,854 meters reported on the Meters schedule. However, 11,138 customers are reported on the Sales of Water schedule, page W-2. Please explain how the utility can have 11,138 customers and only report 2,854 meters.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please

respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

ELE:tlk:w:\compl\analytical review letters\Oct 15, 1999 rev letters.doc

cc: Mrs. Kathy Thomas, Chairman

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	950,138	1
Total Sales of Water	950,138	
Other Operating Revenues		
Forfeited Discounts (470)	6,634	2
Miscellaneous Service Revenues (471)	224	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,219	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	12,077	
Total Operating Revenues	962,215	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	11,643	8
Pumping Expenses (620-625)	72,742	9
Water Treatment Expenses (630-635)	8,860	10
Transmission and Distribution Expenses (640-655)	87,063	11
Customer Accounts Expenses (901-904)	13,949	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	188,815	14
Total Operation and Maintenance Expenses	383,072	
Other Operating Expenses		
Depreciation Expense (403)	125,651	15
Amortization Expense (404-407)		16
Taxes (408)	156,415	17
Total Other Operating Expenses	282,066	
Total Operating Expenses	665,138	
NET OPERATING INCOME	297,077	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,456	163,527	396,005	4
Commercial	329	122,095	223,868	5
Industrial				6
Total Metered Sales to General Customers (461)	2,785	285,622	619,873	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		310,591	8
Other Sales to Public Authorities (464)	18	11,231	19,674	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,804	296,853	950,138	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	310,591	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	310,591	
Forfeited Discounts (470):		
Customer late payment charges	6,634	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	6,634	
Miscellaneous Service Revenues (471):		
Miscellaneous service revenues	224	7
Total Miscellaneous Service Revenues (471)	224	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,219	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	5,219	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	11,643	4
Total Source of Supply Expenses	11,643	
PUMPING EXPENSES		
Operation Labor (620)	13,661	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	53,851	7
Operation Supplies and Expenses (623)	4,366	8
Maintenance of Pumping Plant (625)	864	9
Total Pumping Expenses	72,742	
WATER TREATMENT EXPENSES		
Operation Labor (630)	3,725	10
Chemicals (631)	4,923	11
Operation Supplies and Expenses (632)	5	12
Maintenance of Water Treatment Plant (635)	207	13
Total Water Treatment Expenses	8,860	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,128	16
Maintenance of Mains (651)	47,506	17
Maintenance of Services (652)	19,950	18
Maintenance of Meters (653)	8,366	19
Maintenance of Hydrants (654)	7,099	20
Maintenance of Other Plant (655)	1,014	21
Total Transmission and Distribution Expenses	87,063	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,531	22
Accounting and Collecting Labor (902)	10,601	23
Supplies and Expenses (903)	817	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	13,949	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	76,469	27
Office Supplies and Expenses (921)	4,140	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	9,059	30
Property Insurance (924)	14,500	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	59,981	33
Regulatory Commission Expenses (928)	109	34
Miscellaneous General Expenses (930)	11,294	35
Transportation Expenses (933)	13,263	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	188,815	
Total Operation and Maintenance Expenses	383,072	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		144,861	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,852	2
Net property tax equivalent		143,009	
Social Security		12,189	3
PSC Remainder Assessment		1,217	4
Other (specify): NONE			5
Total tax expense		156,415	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222056				3
County tax rate	mills		3.899817				4
Local tax rate	mills		6.338559				5
School tax rate	mills		17.335573				6
Voc. school tax rate	mills		1.643321				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.439326				10
Less: state credit	mills		2.824385				11
Net tax rate	mills		26.614941				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.338559				14
Combined School Tax Rate	mills		18.978894				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.317453				17
Total Tax Rate	mills		29.439326				18
Ratio of Local and School Tax to Total	dec.		0.859988				19
Total tax net of state credit	mills		26.614941				20
Net Local and School Tax Rate	mills		22.888517				21
Utility Plant, Jan. 1	\$	7,013,331	7,013,331				22
Materials & Supplies	\$	13,610	13,610				23
Subtotal	\$	7,026,941	7,026,941				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,026,941	7,026,941				26
Assessment Ratio	dec.		0.900674				27
Assessed Value	\$	6,328,983	6,328,983				28
Net Local & School Rate	mills		22.888517				29
Tax Equiv. Computed for Current Year	\$	144,861	144,861				30
Tax Equivalent per 1994 PSC Report	\$	144,070					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	144,861					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	85,611	4,700	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	81,050		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	34,106		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	200,767	4,700	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	91,681		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	175,946	13,350	17
Diesel Pumping Equipment (326)	20,418		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	288,045	13,350	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,552		23
Total Water Treatment Plant	2,552	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			90,311	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			81,050	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			34,106	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	205,467	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			91,681	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			189,296	17
Diesel Pumping Equipment (326)			20,418	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	301,395	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,552	23
Total Water Treatment Plant	0	0	2,552	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	520,152		26
Transmission and Distribution Mains (343)	4,839,385	488,369	27
Fire Mains (344)	0		28
Services (345)	428,161		29
Meters (346)	156,272	22,308	30
Hydrants (348)	326,717	34,466	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,270,687	545,143	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,131		34
Office Furniture and Equipment (391)	1,945		35
Computer Equipment (391.1)	21,868	720	36
Transportation Equipment (392)	147,514		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	21,639	6,590	39
Laboratory Equipment (395)	790		40
Power Operated Equipment (396)	39,972		41
Communication Equipment (397)	3,700		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	12,721		44
Other Tangible Property (399)	0		45
Total General Plant	251,280	7,310	
Total utility plant in service directly assignable	7,013,331	570,503	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,013,331	570,503	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			520,152	26
Transmission and Distribution Mains (343)	10,099		5,317,655	27
Fire Mains (344)			0	28
Services (345)			428,161	29
Meters (346)	2,714		175,866	30
Hydrants (348)	1,068		360,115	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	13,881	0	6,801,949	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			1,131	34
Office Furniture and Equipment (391)			1,945	35
Computer Equipment (391.1)			22,588	36
Transportation Equipment (392)			147,514	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			28,229	39
Laboratory Equipment (395)			790	40
Power Operated Equipment (396)			39,972	41
Communication Equipment (397)			3,700	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			12,721	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	258,590	
Total utility plant in service directly assignable	13,881	0	7,569,953	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	13,881	0	7,569,953	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			24,595	24,595	1
February			22,210	22,210	2
March			26,085	26,085	3
April			26,525	26,525	4
May			28,798	28,798	5
June			28,211	28,211	6
July			32,746	32,746	7
August			31,933	31,933	8
September			32,543	32,543	9
October			27,222	27,222	10
November			24,670	24,670	11
December			26,235	26,235	12
Total for year	0	0	331,773	331,773	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				331,773	16
Less: Water sold				296,853	17
Losses and unaccounted for				34,920	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,414	21
Date of maximum: 8/3/1998					22
Cause of maximum:					23
Nothing unusual noted					
Minimum gallons pumped by all methods in any one day during reporting year				502	24
Date of minimum: 11/30/1998					25
Total KWH used for pumping for the year				551,624	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	------------------------------------------	----------------------------------	--------------------------------------------	---------------------------------------------	------------------------------------------

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	5211 SCHLUTER ROAD	6210 BRIDGE RD	6500 RAYWOOD ROAD	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE - NORTHWEST	LAYNE - NORTHWEST	LAYNE - NORTHWEST	5
Year Installed	1955	1959	1969	6
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,300	1,600	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US MOTOR	GENERAL ELECTRIC	9
Year Installed	1992	1994	1969	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1955	1958	1968	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	20	10	10	10
				11
Total capacity in gallons	208,000	122,000	500,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
Is a corrosion control chemical used (yes, no)?				22
				23
Is water fluoridated (yes, no)?				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NEW TOWER	OLD TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S	4
			5
Year constructed	1983	1957	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	192	192	10
			11
Total capacity in gallons	400,000	100,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	T	1.500	479	0	0	0	479
A	T	2.000	320	0	0	0	320
M	T	2.000	709	0	0	0	709
A	T	3.000	923	0	0	0	923
P	T	4.000	100	0	0	0	100
A	T	6.000	15,649	0	0	0	15,649
M	T	6.000	57,491	666	3,344	0	54,813
P	T	6.000	1,783	0	0	0	1,783
A	T	8.000	8,234	0	0	0	8,234
M	T	8.000	82,709	2,965	0	0	85,674
P	T	8.000	6,721	0	0	0	6,721
A	T	10.000	4,164	0	0	0	4,164
M	T	10.000	9,025	0	0	0	9,025
M	T	12.000	17,343	0	0	0	17,343
M	T	14.000	6,629	0	0	0	6,629
Total Within Municipality			212,279	3,631	3,344	0	212,566
Total Utility			212,279	3,631	3,344	0	212,566

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,254	0	0	0	2,254		1
M	1.000	143	0	0	0	143		2
M	1.500	53	0	0	0	53		3
M	2.000	48	0	0	0	48		4
M	3.000	17	0	0	0	17		5
M	4.000	15	0	0	0	15		6
M	6.000	19	0	0	0	19		7
M	8.000	12	0	0	0	12		8
Total Utility		2,561	0	0	0	2,561	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,418	0	37	(15)	2,366	10	1
0.750	120	35	0	98	253	53	2
1.000	107	0	0	(4)	103	3	3
1.500	53	30	5	3	81	13	4
2.000	39	13	0	(7)	45	1	5
3.000	6	0	0	(1)	5	0	6
4.000	1	0	0	0	1	0	7
Total:	2,744	78	42	74	2,854	80	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,232	113	0	3	0	18	2,366	1
0.750	144	22	0	0	0	87	253	2
1.000	10	75	0	1	0	17	103	3
1.500	0	57	0	3	0	21	81	4
2.000	0	26	0	6	0	13	45	5
3.000	0	4	0	0	0	1	5	6
4.000	0	1	0	0	0	0	1	7
Total:	2,386	298	0	13	0	157	2,854	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	326	9	5		330	2
Total Fire Hydrants	326	9	5	0	330	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	350
Number of distribution system valves end of year:	890
Number of distribution valves operated during year:	95

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

per utility letter of 11/18/99 customers revised. ele

Water Operation & Maintenance Expenses (Page W-05)

Acct 605 - The utility had significant costs in 1997 for repairs to well #3.

Acct 651 - The utility experienced an increase in main breaks during 1998 that were repaired by outside services.

Acct 920 - The utility had the city engineer and assistant engineer retire in 1998.

Acct 923 - The utility had significant costs related to well studies performed in 1997.

Water Mains (Page W-15)

The main additions were financed by the utility.

Meters (Page W-17)

Adjustments to the number of meters was adjust in stock meters to actual.

Hydrants and Distribution System Valves (Page W-18)

The hydrant additions were financed by the utility.
